

Alabama Test Package



Alabama Corporate/Partnership Income Tax Returns Tax Year 2006



Alabama Department of Revenue
Corporate Income Tax Electronic Filing
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ALABAMA ACCEPTANCE TESTING SYSTEM

Forms 20C, 20S, 65 AND PTEC for TAX YEAR 2006

Purpose of Testing:

The purpose of testing prior to live processing is to ensure that:

1. Filers transmit in the correct format and meet Alabama Modernized e-File (MeF) electronic filing specifications;
2. Returns have few validation or math errors;
3. Alabama Revenue Department (Department) can receive and process the electronic returns;
4. Developers understand and are familiar with the mechanics of electronic filing.

Who Must Test:

All software developers are required to perform all tests in this Test Package before they can be accepted into the electronic filing program for the 2007 (Tax Year 2006) filing season. Anyone who plans to transmit returns to Alabama must complete communications testing with the IRS and be accepted. Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN), Electronic Filer Identification Number (EFIN) and password through the Internal Revenue Service (IRS) application process. Refer to IRS Publication 3112, IRS e-file Application Package for Form 8633 procedures. For the On-Line application procedures refer to the <http://www.irs.gov/taxpros/article/0,,id=109646,00.html> URL.

Tests:

The Test Package for the Tax Year 2006 Alabama Acceptance Testing System (ATS) consists of five (5) return scenarios for Form 20C, five (5) return scenarios for Form 20S, five (5) return scenarios for Form 65 and two (2) return scenarios for Form PTEC.

The test package includes a limited number of forms and schedules that are accepted for electronic filing for each return/form type. Every conceivable condition cannot be represented in the Test; therefore, once you pass the tests, you may want to test any additional conditions you feel are appropriate as long as you use the predefined FEINs and Name Controls.

The scenarios provide the information needed to prepare the selected forms and schedules. You must correctly prepare and compute these returns before transmitting the test. The Department strongly recommends each return be run against a parser prior to being transmitted to the Department. The Department will run each return against a parser.

Attachments (PDFs):

Also included in the test scenarios are required attachments to be sent in .PDF format, (i.e. the AL8453-C Corporate Income Tax Declaration for Electronic Filing, Form 7004 Application for Automatic Extension of Time to File Corporation Income Tax Return, Form 1120 (pro forma and consolidated), Form 20C Schedule AB Add-Back Form, and Form 20C CRE Election to File Consolidated Corporate Income Tax Return). We have provided samples of the PDF's that must be attached. Some of the PDF's have been populated with data and some have not. The purpose of the test is to verify the transmission and receipt of the required attachments not the content.

Formatting the Entities:

The Business entities presented in the test scenarios are shown in common usage with commas and periods. Refer to XML efile Types for proper formatting for the business name lines and address. No commas or periods are allowed. Example:

Test Scenario

HELP

2300 MCCLELLAN AVE SUITE 450

PENNSAUKEN, NJ 08109-4613

XML Format

HELP For All Inc (BusinessNameLine1Type)

2300 MCCLELLAN AVE SUITE 450 (StreetAddressType)

PENNSAUKEN (CityType)

NJ (StateType)

08109-4613 (ZipCodeType)

Populating Data in the Test Cases:

Do not transmit blank data elements. Do not enter zeros where you have no entry unless the form or instructions specifically instruct you to do so. For example, if you have no NOL Carry forward, do not enter a zero for that data element. It should be left blank and not transmitted in the XML return data.

When You Are Ready To Test:

Prior to submitting test files you must contact either the Corporate Income Tax E-File Project manager or the Corporate Income Tax E-File Coordinator or e-mail

corporate.efile@revenue.alabama.gov to obtain a test ID. This test ID will be used in the element Header\HdrCode\SoftwareDeveloper\DeveloperID. After you have completed testing you will use your EFIN. The test ID's assigned will only be used in the test environment. A database consisting of the EFIN of the software developers who have completed testing with the Department will be maintained. If the EFIN transmitted in the element

Header\HdrCode\SoftwareDeveloper\DeveloperID is not in the database the return will be rejected.

Our goal is to maintain open lines of communication to assure the success of your software and the electronic filing program for the state of Alabama. You are invited to contact us with any question or comment you have regarding our Corporate Income Tax Electronic Filing Program. For best possible service, please choose the appropriate contact carefully.

For technical questions regarding:

- The web site
- The XML Schema
- The Summary of the XML Schema (spreadsheet)
- Additional detail of schema elements
- The sample return
- The sample xml instance document
- Software testing and approval
- Missing acknowledgements

CONTACT: Corporate Income Tax E-File Coordinator
Individual & Corporate Tax Division
Alabama Department of Revenue
P.O. Box 327450
Montgomery, AL 36132-7450

Kathleen Abrams, E-File Project Manager @ 334-242-9822

Jo Ann Ledbetter, Corporate E-File Coordinator @ 334-242-1219

EMAIL: corporate.efile@revenue.alabama.gov

Testing Guidelines for Software Developers:

Software does not have to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. You must advise the E-File Project Manager or E-File Coordinator of all limitations to your Software package at the time of first contact, before testing begins. You must test the complete form for all forms you plan to support 20C/20S/65/PTEC with no field limitations except for the number of occurrences.

Electronic Signatures:

As with any corporate income tax return submitted to the Department on paper, an electronic corporate income tax return must be signed by an authorized corporate officer and the paid preparer, if applicable.

The AL8453-C “Corporate/Partnership Income Tax Declaration for Electronic Filing” authorizes the origination of the electronic submission of the return prior to the transmission of the return. The Declaration includes the taxpayer’s declaration that the return is true, correct and complete, as well as the taxpayer’s Consent to Disclosure. The Consent to Disclosure authorizes the Department to disclose information to the taxpayer’s Authorized IRS e-file Providers. Intermediate Service Providers, Transmitters and EROs are authorized by taxpayers to receive acknowledgement of receipt or reason for rejection of the electronic return from IRS. If the electronic return data on a corporate/partnership income tax return is changed after the taxpayer has signed the Declaration, the taxpayer must sign a new declaration if the amounts differ.

The Form AL8453-C must be completed and signed by all required parties and then scanned to create a PDF document. The PDF document must then be included as part of the electronic return as binary attachment named “AL8453C.PDF”. The software must generate the AL8453-C and provide an interface or instructions for the user to including the scanned document with the electronic tax return. **See Appendix I for the AL8453-C**

Reviewing ATS Test Files and Making Corrections:

You may transmit as many test returns as necessary until you receive no error messages; all “Business Rules” violations must be corrected in order to pass ATS testing. Software will only be passed upon error free transmission of all tests.

APPENDIX I

FORM
AL8453-C ALABAMA DEPARTMENT OF REVENUE
INDIVIDUAL & CORPORATE TAX DIVISION
2006
Corporation/Partnership
Income Tax Declaration for Electronic Filing

To be filed electronically with the company's tax return. Do not send paper copies.

For calendar year 2006, or tax year beginning _____, 2006, ending _____, 20

NAME OF COMPANY	FEDERAL EMPLOYER IDENTIFICATION NUMBER
ADDRESS OF COMPANY	TELEPHONE NUMBER

PART I Tax Return Information (Whole Dollars Only)

1 Alabama taxable income (Form 20C, line 14); or Non Separately Stated Income (Forms 20S/65, line 20)	1	
2 Total tax liability (Form 20C, line 15c; Form 20S, line 21)	2	
3 Total payments and credits (Form 20C, line 16h; Form 20S, line 22c)	3	
4 Refund (negative number reported on Form 20C, line 18; Form 20S, line 27)	4	
5 Amount you owe (positive number reported on Form 20C, line 18; Form 20S, line 27) ...	5	
6 Amount of payment remitted electronically	6	

PART II Declaration of Officer (Sign only after Part I is completed.)



Under penalties of perjury, I declare that I am an officer of the above company and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the company's 2006 Alabama income tax return. To the best of my knowledge and belief, the company's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the company's return, this declaration, and accompanying schedules and statements to the Alabama Department of Revenue. I also consent to the Alabama Department of Revenue sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the company's return is accepted, and, if rejected, the reason(s) for the rejection.

☐ I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.



Sign Here  _____  _____
Signature of Officer Date Title

PART III Declaration of Electronic Return Originator (ERO) and Paid Preparer (See Instructions)

I declare that I have reviewed the above company's return and that the entries on Form AL8453-C are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The company's officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the Alabama Department of Revenue, and have followed all other requirements in Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File Information for Authorized IRS e-file Providers and Pub. AL4164 Software Developers and Transmitters Guidelines and Schemas for Alabama Corporation and Partnership Income Tax Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature 	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address and ZIP code 				EIN
					Phone No. ()

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer's Use Only	Preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address and ZIP code 			EIN
				Phone No. ()

Appendix II Test 1

Help For All, Inc.

Schedules tested within Form 20C:

Schedule A

Schedule B

Schedule C

Schedule D-1

Schedule E

Schedule F

Other Information

Required Attachments:

AL8453C.pdf

NOL_1998_AL20CPg1.pdf

NOL_1999_AL20CPg1.pdf

SchD1OtherProperty.pdf

EnterpriseZoneCredit.pdf

EmployerEducationCredit.pdf

IncomeTaxCredit.pdf

TaxIncrementFundPaymentCredit.pdf

CoalTaxCredit.pdf

CapitalTaxCredit.pdf (This pdf should include
Form AR and Form K-RCC)

Federal1120.pdf

Appendix III Test 2

Hide 'N Such Inc.

Schedules to be tested within Form 20C:

Schedule G

Other Information

20C AS

Required Attachments:

AL8453C.pdf

AL20C_CRE.pdf

AL20C_AAGIS.pdf

1552Election_Calculations.pdf

Federal851.pdf

SpreadsheetIncomeStatements.pdf

Consolidated1120.pdf

Appendix IV Test 3

Anywhere Telecommunications, Inc.

Schedules tested within Form 20C:

Schedule D-2

Other Information

Required Attachments:

AL 8453C.pdf

Federal1120.pdf

Appendix V Test 4

Mail Order Trinkets, Inc.

Schedules tested within Form 20C:

Schedule A

Schedule B

Other Information

Required Attachments:

AL 8453C.pdf

NOL_1999_AL20CPg1.pdf

Federal1120.pdf

Appendix VI Test 5

International Finance Inc.

Schedules to be tested within Form 20C:

Schedule A
Schedule B
Schedule C
Schedule D-1
Schedule E
Other Information

Required Attachments:

AL8453C.pdf
ALScheduleAB.pdf
StatementOfCircumstances.pdf
1552Election_Calculations.pdf
Federal851.pdf
SpreadsheetIncomeStatements.pdf
Consolidated1120.pdf
Federal1120.pdf